

This worksheet is provided to assist with the calculation of the minimum salary adjustments for beginning and career teachers as well as calculating the amount that is available to distribute to the remaining teachers. The main worksheet is under Tab A; sub-worksheets under Tabs B, C, and D are provided to assist with calculating the total minimum salary cost for beginning teachers and career teachers, and to provide an option for distributing the remaining funds.

The following definitions and explanations should help guide you through the calculations.

- A beginning teacher is a teacher new to the teaching profession and is in his/her first or second year of teaching.
- A career teacher is a teacher with three or more years' experience.
- Salary:
 - Includes Phase I and II payments.
 - Does not include pay for extra duty or extracurricular activities such as coaching or being a sponsor for an activity.
 - Salaries are based upon full-time equivalent positions (.5 FTE @ \$12,500 is based upon a \$25,000 salary)

Salary does not include pay received for benefits.

- Minimum salary is the minimum amount paid, not the minimum on a salary schedule.
- The employer's share of FICA and IPERS is 13.4%.

For all districts:

- The minimum salary for beginning teachers for the 2006-07 year is \$25,500.
- The minimum salary for "first" year career teachers for the 2006-07 year is \$26,500.
- The minimum salary for "second or more" year career teachers (teachers beginning their fourth year) is \$27,500.